

Treasury encouraging them to seek avenues that will educate and inform working Americans about these new provisions that put real money in the pockets of working families. I am particularly concerned that there be outreach to the millions of new Americans that speak Spanish, Vietnamese, Russian, and dozens of other tongues.

There is no doubt in my mind that this outreach to inform low-income families about the new child credit and expanded EIC is necessary. For clearly, anyone reading the *New York Times* or the *Washington Post* would have very little idea that the Congress passed, and President Bush signed into law, legislation that provides such great benefits to low-income families.

For example, the *Washington Post* on June 24, 2001, provided a summary of the tax provisions giving examples of the tax relief for different families at different incomes. Every example starts at \$25,000 or higher.

Not a single example is given of the benefits of this legislation for a mother making say \$14,000, \$16,000, or \$18,000. Nor is there a single example of the benefits for a married couple with two children that is making \$17,000, \$25,000, or \$30,000.

I am stunned that these newspapers, that claim to be champions of working families, would completely ignore these major new benefits. Maybe the simple truth is they're a little embarrassed to admit that this bipartisan tax relief bill signed by President Bush actually does a great deal to help millions of working families that struggle to escape poverty.

So clearly there is a need to educate and inform because the newspaper editors are deciding that "all the news that's fit to print" is only news of interest to their middle-income and high-income readers and not their low-income readers.

Let me also add, that when we come to revisit welfare reform, I think it is important to bear in mind the billions of dollars that have been provided in this bill to encourage struggling families to enter the workforce or expand the number of hours they work. Too often, we get focused on the welfare-specific provisions and completely forget or ignore the major efforts to encourage work that are contained in the Tax Code.

Mr. President, that highlights the significant efforts the tax bill had to expand and increase the child credit. While many Senators were advocates of increasing the already existing child credit, and several Senators supported expanding the child credit and making it refundable—there is no question that Senator SNOWE was the key to making it a reality.

Now, I would like to discuss the provisions in the bipartisan tax bill to help working families meet the costs of child care.

The tax bill helps with the costs of child care in two provisions. First, the tax relief bill provides greater incentives for employer-provided child care with the creation of a tax credit for employer-provided child care facilities.

The tax relief act provides taxpayers a tax credit equal to 25 percent of qualified expenses for employer-provided child care and 10 percent of qualified expenses for child care resource and referral services. The maximum credit is \$150,000 per year. This is \$1.4 billion in tax incentives to encourage businesses to assist in providing child care for their workers.

This new tax initiative will help mothers and fathers to obtain child care—and hopefully child care near their place of work which will allow them the opportunity to spend more time with their children. Senator KOHL has long advocated this proposal and deserves great credit for making this part of the Tax Code.

The second provision regarding child care expands the already existing dependent care tax credit. This is a tax credit that particularly helps low- and middle-income families who pay for child care for their young children.

Thanks to Senator JEFFORDS' work, the bipartisan tax bill expands this program and will allow low and middle income families to take as a tax credit more of their costs of child care. The tax bill provides nearly \$3 billion in additional tax relief for working families struggling to meet the costs of having their children in day care.

Thus, the bipartisan tax bill helps working mothers and fathers by encouraging employers to provide child care and also easing the cost burden of child care.

Let me turn now to the final provision I wish to discuss today in this speech that focuses on the provisions in the bipartisan tax relief bill that help working families and children. That provision is the expansion of the adoption tax credit.

I have long been a strong advocate of encouraging adoptions and know it brings joy to the children and the families. I am very pleased that the tax bill provides significant encouragement for families to adopt and reduces the costs of adopting parents.

Prior law provided for a \$5,000 tax credit for qualified adoption expenses paid or incurred by a taxpayer in making an adoption. That amount was \$6,000 for a special needs child. This full tax credit amount started to phaseout for taxpayers with modified adjusted gross income of over \$75,000.

I am very pleased that the bipartisan legislation signed by President Bush increases the tax credit up to \$10,000 for qualified adoption expenses and \$10,000 for special needs children, regardless of whether there are qualified adoption expenses.

In addition, the new tax law expands the number of families eligible to take

advantage of the adoption tax credit by having the credit begin to phaseout at \$150,000 modified adjusted gross income.

This is a major expansion of the adoption tax credit and provides over \$3 billion in tax incentives for families to adopt. Senators CRAIG and LANDRIEU are to be commended for their efforts in this matter.

Mr. President, that concludes my comments today on the tax relief act. As is plainly true, the tax relief accomplishes President Bush's goal of giving back the people's money. What is also plain and true is that a great deal of the tax relief is focused on helping working families with children.

I know many in the Capitol are very upset about the bipartisan tax bill because the tax relief means less money for them to spend. Incredibly, the Democratic leader in the other body has called for a tax increase.

But let me assure my colleagues, we do far better by allowing working families to keep more of their hard-earned money.

The benefits of the tax relief bill will be realized in millions of small, unseen, quiet acts and decisions that don't make the evening news and unfortunately for the politicians, don't involve cutting ribbons and making speeches.

I see working families now, because of the bipartisan tax bill, having more money in their pocket and being able to finally do the things they've planned or hoped for: be it buying a computer for their children; moving to a bigger apartment in a neighborhood with better schools; or purchasing healthier food for the dinner table.

These are just a few examples of the multitude of priorities that only the families can best decide—and not the bureaucrats in Washington.

It is my belief that with families getting to keep more of their hard-earned paycheck—the quiet talks at the kitchen table, after the children have been put to bed, will be more about opportunities and possibilities rather than fears and concerns.

Mr. President, I hope this speech will make those who have recently called for a tax increase to think again. My hope is that they may now better appreciate the enormous benefits of this legislation and think long and hard before they try to undermine its accomplishments.

The ACTING PRESIDENT pro tempore. The Senator from Montana.

#### MEXICAN TRUCKS

Mr. BAUCUS. Mr. President, I rise today to discuss the issue of Mexican trucks.

I want to applaud Senator MURRAY and Senator SHELBY for their efforts to craft a common-sense solution on this issue. Their provision would ensure strong safety requirements and would

be consistent with our obligations under NAFTA.

As most people are well aware, the last Administration delayed opening the border to Mexican trucks because of serious safety concerns.

Indeed, numerous reports have documented these concerns—failing brakes, overweight trucks, and uninsured, unlicensed drivers—to name just a few.

The most recent figures of the Department of Transportation indicate that Mexican trucks are much more likely to be ordered off the road for severe safety deficiencies than either U.S. or Canadian trucks.

While a NAFTA arbitration panel has ruled that the United States must initiate efforts to open the border to these trucks, we need to be clear about what the panel has said.

The panel indicated:

The United States may not be required to treat applications from Mexican trucking firms in exactly the same manner as applications from United States or Canadian firms. . . . U.S. authorities are responsible for the safe operations of trucks within U.S. territory, whether ownership is United States, Canadian, or Mexican.

Moreover, the panel also indicated that U.S. compliance with its NAFTA obligations "would not necessarily require providing favorable consideration to all or to any specific number of applications" for Mexican trucks so long as these applications are reviewed, "on a case-by-case basis."

In other words, the U.S. government is well within its rights to impose standards it considers necessary to ensure that our highways are safe.

The Administration has suggested that it is seeking to treat U.S., Mexican, and Canadian trucks in the same way—but we are not required to treat them in the same way. That's what the NAFTA panel said.

With Mexican trucks, there are greater safety risks. And where there are greater safety risks, we can—and must—impose stricter safety standards.

I yield the floor.

Mr. GRASSLEY. Mr. President, I suggest the absence of a quorum.

The ACTING PRESIDENT pro tempore. The clerk will call the roll.

The senior assistant bill clerk proceeded to call the roll.

Mr. GRASSLEY. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The ACTING PRESIDENT pro tempore. Without objection, it is so ordered.

#### TRANSPORTATION APPROPRIATIONS

Mr. GRASSLEY. Mr. President, I rise to speak on the issue of the cloture vote that is upcoming. I also rise to speak on the amendment that is pending called the Murray-Shelby amendment, which is in violation of NAFTA.

As a person who believes very much in reducing barriers to trade between countries—and particularly for the benefit of America because other countries have much higher barriers than the United States—as we bring down barriers to trade and other countries, going to our level, it is obviously going to help the United States have a more level playing field in order to export our products and to be able to do it in a way that creates jobs in America. We all know export-related jobs are jobs that pay 15 percent above the national average.

While we have had a very big expansion in trade as a result of the North American Free Trade Agreement between the countries of Canada, the United States, and Mexico, we now have a rider on this bill providing an opportunity to put in place some restrictions which may in fact bring retaliatory action on the part of Mexico.

Obviously, when I hear a threat against American agricultural products as one form of retaliation, it gets my attention, being from an agricultural State, particularly when we work so hard to get lower barriers on trade in these international agreements. Quite frankly, barriers to trade are much greater on agriculture than they are for manufactured products and for services, because the worldwide tariff on agricultural products is 45 percent, whereas for most other products the average is about 10 percent to 12 percent.

U.S. tariffs and obstacles to trade are very low in agriculture compared to other countries.

As indicated in a letter, which I co-signed, to our colleagues for them to consider when voting on this provision of the bill, I am as concerned about safety of trucks from other countries using our highways. But I also understand that our Department of Transportation is also concerned about that and is going to put in place very shortly the very successful California system for inspection of trucks so we can make sure the trucks and drivers from other countries are using our highways safely.

But it was suggested yesterday by the Economic Minister of Mexico that if the Senate approves this provision and it becomes law, as the Reuters news article of yesterday indicated, "It would leave us"—meaning the country of Mexico—"with no other recourse than to take measures against the United States." The Economic Minister of Mexico, according to this report, said one option would be to block imports of high-fructose corn syrup from the United States.

This issue has already been one source of friction between our two countries. Mexico has already been placing prohibitive tariffs on our sweeteners. The United States won a World Trade Organization decision

against Mexico on this issue. We will be putting in jeopardy the compliance of that measure if they retaliate.

I don't know why any Member of the Senate from an agricultural State—a very important industry in their respective States—would want to vote in support of the Shelby-Murray provision if there were a chance of retaliation against agricultural products, particularly those from the Middle West where corn is such an important agricultural product, and put in jeopardy our exports to China along the lines of the threat of the Economic Minister of Mexico.

I call upon Members of both parties who understand the importance of agriculture and understand the importance of our ability to export our agricultural production. We produce 40 percent more than we consume domestically, and the profitability of agriculture is very much tied to exports. Why would they want to do anything that would bring retaliation against American agriculture, particularly in the Midwest with products such as corn?

I hope every Member in every state where agriculture is an important product, where they are concerned about profitability of agriculture, and where they are particularly concerned about the ability to export our products, will consider the threat of the Economic Minister of Mexico and what they might do in retaliation. We ought to abide by the spirit of the North American Free Trade Agreement and reject the provisions of the appropriations bill that would restrict some of the international obligations of the United States.

I hope every Member will make sure they see their vote as a vote that could negatively affect American agriculture, particularly as it affects corn farmers in America. Why would anybody want to hurt American agriculture by voting for this provision?

American agriculture has benefited from the North American Free Trade Agreement. We are exporting much more agricultural products to Mexico than we did 7 years ago when this agreement was put in place. We should respect the spirit of it. International trade is a two-way street. We cannot expect just to export everything to other countries and not import as well.

I want to make sure that people understand that this vote could be potentially negative to American agriculture. I ask them to consider that.

I ask unanimous consent to print in the RECORD a letter from Lee Klien, president of the National Corn Growers Association, and Charles F. Conner, president of the Corn Refiners Association, speaking to their concern about the Murray-Shelby amendment and asking us to take into consideration the position of the Mexican Government, that they might retaliate